

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MISSOURI  
EASTERN DIVISION

|                           |   |                         |
|---------------------------|---|-------------------------|
| UNITED STATES OF AMERICA, | ) |                         |
|                           | ) |                         |
| Plaintiff,                | ) |                         |
|                           | ) |                         |
| v.                        | ) | Case No. 4:23CR00065AGF |
|                           | ) |                         |
| ELISA Y. BROWN,           | ) |                         |
|                           | ) |                         |
| Defendant.                | ) |                         |

**ORDER**

This matter is before the Court on Defendant Elisa Y. Brown’s Motion for Bill of Particulars [Doc. No. 42]. Defendant is charged in eleven counts with aiding and assisting the preparation of false and fraudulent tax returns, in violation of 26 U.S.C. § 7206(2). Pursuant to 28 U.S.C. § 636(b), the motions were referred to United States Magistrate Judge Stephen R. Welby. In her motion, Defendant asked that the government be required to disclose the method of proof it intends to use at trial. The government responded that it intends to use the “specific items” method.

On April 11, 2024, Magistrate Judge Welby issued a Report and Recommendation [Doc. No. 50], recommending that the motion for bill of particulars be denied as moot. Defendant has not filed objections to the Report and Recommendation, and the time to do so has passed.


After careful consideration, and in light of Defendant's failure to file objections, the Court will adopt and sustain the thorough reasoning of the Magistrate Judge set forth in support of his Report and Recommendation issued on April 11, 2024.

Accordingly,

**IT IS HEREBY ORDERED** that the Report and Recommendation of the United States Magistrate Judge [Doc. No. 50] is **SUSTAINED, ADOPTED, and INCORPORATED** herein.

**IT IS FURTHER ORDERED** that Defendant's Motion for Bill of Particulars is **Denied as moot**. [Doc. No. 42].

**IT IS FURTHER ORDERED** that the parties shall promptly confer and attempt to reach agreement with respect to disclosure deadlines for expert witnesses and evidence under Fed. R. Evid. 404(b), and shall advise the Court of any such agreement on or before **May 7, 2024**.

  
\_\_\_\_\_  
AUDREY G. FLEISSIG  
UNITED STATES DISTRICT JUDGE

Dated this 30<sup>th</sup> day of April, 2024.